GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017- Certain Amendments to Go.Ms.No.588, Revenue (CT-II) Department, dated 12.12.2017 – Orders – Issued

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REVENUE (COMMERCIAL TAXES) DEPARTMENT

G.O.Ms.No.94 Dated:06-03-2023.

Read the following:

1. The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) published in Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part.IV.B, Dt: 07-06-2017.
2. Go.Ms.No.588, Revenue(CT-II)Department, dated 12.12.2017.
3. Go.Ms.No.36, Revenue(CT-II)Department, dated 10.02.2023.
4. Notification No. 01/2023-Central Tax (Rate), dated 28-02-2023 issued by the Government of India Ministry of Finance Department of Revenue.
5. From the CCST Letter Ref. No. Computer No.2008767, File No.REV03-12039(31)/22/2023 COMM, dated.03-03-2023.

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ORDER:

The following notification will be published in an Extra-ordinary issue of the Andhra Pradesh Gazette, Dated: 06.03.2023

NOTIFICATION

In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government of Andhra Pradesh, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Goods and Services Tax Council, hereby makes the following amendments further to amend the notification issued in Go.Ms.No.588, Revenue (CT-II) Department, dated 12.12.2017, namely:-

AMENDMENT

In the said notification, in paragraph 3, in the Explanation, after clause (iv), the following clause shall be inserted, namely: -

"(iv a) For removal of doubts, it is clarified that any authority, board or body set up by the Central Government or State Government including National Testing Agency for conduct of entrance examination for admission to educational institutions shall be treated as an 'educational institution' for the limited purpose of providing services by way of conduct of entrance examination for admission to educational institutions."

(P.T.O.)

File No. REV03-12039(31)/22/2023-COMM (Computer No. 2008767)
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2. This notification shall be deemed to come into force with effect from the 01st March, 2023.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

N.GULZAR
SECRETARY TO GOVERNMENT (CT) FINANCE

To

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Guntur ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Kunchanapalli)

Copy to:

The Chief Commissioner of State Tax, Andhra Pradesh, Kunchanapalli.
The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Guntur.
The P.S. to Special Chief Secretary to Chief Minister, A.P.Secretariat., Velagapudi.
The P.S. to the Hon'ble Minister (Finance & Planning, Commercial Taxes, Legislative Affairs, Skill Development & Training), A.P.Secretariat., Velagapudi.
The P.S. to the Secretary to Government (CT) Finance, A.P.Secretariat., Velagapudi.
The Law (H) Department, A.P.Secretariat., Velagapudi.
Sf/Sc.

//FORWARDED:: BY ORDER //

SECTION OFFICER